

HOUSE No. 2437

By Mr. Marzilli of Arlington, petition of J. James Marzilli, Jr., and others for legislation to improve the earned income credit for working families under the tax laws of the Commonwealth. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

J. James Marzilli, Jr.	Patricia D. Jehlen
David Paul Linsky	Jeffrey Sánchez
Byron Rushing	Joyce A. Spiliotis
Timothy J. Toomey, Jr.	Gloria L. Fox

In the Year Two Thousand and Five.

AN ACT TO IMPROVE THE EARNED INCOME CREDIT FOR WORKING FAMILIES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 6 of Chapter 62 of the General Laws is
2 hereby amended by striking the second sentence in paragraph (h)
3 and replacing it with the following:—

4 The credit allowed by this subsection shall equal thirty percent
5 of the federal credit received by the taxpayer for the taxable year
6 provided that if the taxpayer has three or more children, the credit
7 shall equal forty percent of the federal credit received by the tax-
8 payer for the taxable year.

1 SECTION 2. Section 6 is further amended by adding the
2 following subsection after subsection (i):—

3 (j) The commissioner of revenue shall provide all employers
4 with a notice and a poster that sets forth the rights to the credit
5 allowed under paragraph (h) of this section including the option to
6 receive the benefit throughout the year in each paycheck. In addi-
7 tion, the commissioner shall work with labor organizations, the
8 chambers of commerce, and community-based organizations to

9 ensure the widest possible dissemination of information con-
10 cerning the availability of the federal and state earned income
11 credit.